

EXHIBIT 12

NU-TECH
SUMMARY OF ESTIMATED DAMAGES

LOSS OF INCOME	7,638,671
LOST VALUE OF BUSINESS ¹	4,981,901
EXCESS COSTS	1,336,558
EXPERT FEES	NOT INCLUDED
LEGAL FEES	NOT INCLUDED
OPPORTUNITY COSTS	NOT INCLUDED
TOTAL ESTIMATED DAMAGES	<u>13,957,130</u>

¹Actual Lost Value of Business: 10,118,767

NUTECH PLASTICS ENGINEERING, INC.
LOSS OF INCOME
1999-2000

	Variable/ Fixed	Basis	Variable	Fixed	Total	Historical - 1998	
						Amount	Ratio
SALES							
Tooling					-	1,558,926	8.87%
Division 2 Purchasing					-	9,524,377	54.16%
Miscellaneous					-	1,229	0.01%
Delphi			11,459,559		11,459,559	4,839,410	27.52%
Chrysler					-	47,171	0.27%
Johnson Controls					-	334,314	1.90%
GT Products					-	649,625	3.69%
Briskin Manufacturing Co					-	16,066	0.09%
GM SPO					-	368,201	2.09%
Powertrain					-	123,935	0.71%
Oxford Suspension Limited					-	15,277	0.09%
Reacom					-	106,321	0.60%
TOTAL SALES			11,459,559		11,459,559	17,584,852	100.00%
COST OF GOODS SOLD							
Tooling	V				-	1,738,073	9.88%
Division 2 Purchasing	V				-	9,380,649	53.35%
Research & Development	V	0.01% /sales	1,146		1,146	1,000	0.01%
Delphi	V	0.00% /delphi sales			-	2,249,565	12.79%
Chrysler	V				-	35,997	0.20%
Johnson Controls	V				-	275,360	1.57%
GT Products	V				-	395,616	2.25%
Briskin Manufacturing Co	V				-	9,431	0.05%
GM SPO	V				-	156,821	0.89%
Powertrain	V				-	59,852	0.34%
Oxford Suspension Limited	V				-	9,408	0.05%
Reacom	V				-	66,444	0.38%
Freight & Delivery	V	0.25% /sales	28,649		28,649	43,526	0.25%
Engineering	V	0.00% /sales			-	264	0.00%
Equipment Maintenance	V	0.43% /sales	49,276		49,276	75,976	0.43%
Supplies - Shop	V	0.53% /sales	60,736		60,736	92,974	0.53%
Supplies - Quality Control	V	0.08% /sales	9,168		9,168	13,603	0.08%
Inventory Overhead Adjustment	V				-	(2,201,564)	-12.52%
TOTAL COST OF GOODS SOLD			148,975		148,975	12,402,995	70.53%
GROSS PROFIT			11,310,584		11,310,584	5,181,857	29.47%
OPERATING PAYROLL & EXPENSES							
Salaries & Wages - Other	V	6.74% /sales	772,374		772,374	1,184,530	6.74%
Salaries & Wages - officer & Admin	F	\$ 322,000 /year		644,000	644,000	322,000	1.83%
Contract Labor	V	0.42%	48,130		48,130	73,643	0.42%
Payroll Taxes	V	8.65% /pr	66,810	55,706	122,516	130,307	0.74%
Payroll Expenses - Other	V	0.00% /pr			-	57	0.00%
Health Insurance	V	8.48% /pr	65,497	54,611	120,108	127,681	0.73%
TOTAL PAYROLL & EXPENSES			952,811	754,317	1,707,128	1,838,218	10.46%
PROFIT AFTER PAYROLL & EXPENSES			10,357,773	(754,317)	9,603,456	3,343,639	19.01%
OTHER CONTROLLABLE EXPENSES							
Advertising	V	0.00% /sales			-	143	0.00%
Bank Service Charges	F	\$ 8,788 /year		17,576	17,576	8,788	0.05%
Blueprints	V	0.01% /sales	1,146		1,146	2,585	0.01%
Contributions	F	\$ 2,406 /year		4,812	4,812	2,406	0.01%
Dues & Subscriptions	F	\$ 2,756 /year		5,512	5,512	2,756	0.02%
Shop Maintenance	F	\$ 200 /year		400	400	200	0.00%
Office Maintenance	F	\$ 3,371 /year		6,742	6,742	3,371	0.02%
Machinery Movers & Riggers	V	0.79% /sales	90,531		90,531	139,059	0.79%
Building Maintenance	F	\$ 29,154 /year		58,308	58,308	29,154	0.17%
Fees & Permits	V	0.00% /sales			-	500	0.00%
Miscellaneous	V	0.07% /sales	8,022		8,022	12,281	0.07%
Postage & Delivery	V	0.02% /sales	2,292		2,292	3,625	0.02%
Supplies	V	0.39% /sales	44,692		44,692	68,873	0.39%
Telephone	V	0.15% /sales	17,189		17,189	27,120	0.15%
Pager Service	V	0.02% /sales	2,292		2,292	3,948	0.02%
Meals & Entertainment	V	0.17% /sales	19,481		19,481	29,333	0.17%
Travel	V	0.17% /sales	19,481		19,481	30,014	0.17%
Uniforms	V	0.04% /sales	4,584		4,584	7,036	0.04%
Gas & Electric	V	1.13% /sales	129,493		129,493	198,150	1.13%
Water	V	0.00% /sales			-	389	0.00%
Vehicle Expense	F	\$ 43,859 /year		87,718	87,718	43,859	0.25%
TOTAL CONTROLLABLE EXPENSES			339,203	181,068	520,271	613,590	3.48%
PROFIT AFTER CONTROLLABLE EXPENSES			10,018,570	(935,385)	9,083,185	2,730,049	15.53%

NUTECH PLASTICS ENGINEERING, INC.

LOSS OF INCOME

1999-2000

	Variable/ Fixed	Basis	Variable	Fixed	Total	Historical - 1998		
						Amount	Ratio	
OTHER NONCONTROLLABLE EXPENSES								
Depreciation - Office Equipment	F	\$ 14,361 /year		28,722	28,722	14,361	0.08%	
Depreciation - Leasehold Improvements	F	\$ 20,984 /year		41,968	41,968	20,984	0.12%	
Depreciation - Plant Equipment	F	\$ 140,504 /year		281,008	281,008	140,504	0.80%	
Depreciation - Vehicles	F	\$ 9,083 /year		18,166	18,166	9,083	0.05%	
Amortization Expense	F	\$ 4,603 /year		9,206	9,206	4,603	0.03%	
Interest Expense	V	1.18% /sales	135,223		135,223	207,913	1.18%	
General Insurance	F	\$ 15,196 /year		30,392	30,392	15,196	0.09%	
Worker's Compensation Insurance	V	1.26% /pr	9,732	8,114	17,846	19,030	0.11%	
Umbrella Insurance	F	\$ 1,173 /year		2,346	2,346	1,173	0.01%	
Accounting	F	\$ 2,675 /year		5,350	5,350	2,675	0.02%	
Consulting	V	0.15% /sales	17,190		17,190	25,894	0.15%	
Legal Fees	F	\$ 16,067 /year		32,134	32,134	16,067	0.09%	
Taxes - Local	F	\$ 8,711 /year		17,422	17,422	8,711	0.05%	
Taxes - Property Taxes	F	\$ 91,153 /year		182,306	182,306	91,153	0.52%	
Single Business Tax	V	0.08% /sales	9,168		9,168	14,832	0.08%	
Uncollectible Accounts	V	0.16% /sales	18,335		18,335	28,152	0.16%	
Waste Collection	V	0.02% /sales	2,292		2,292	4,245	0.02%	
TOTAL NONCONTROLLABLE EXPENSES			191,940	657,134	849,074	624,576	3.56%	
PROFIT BEFORE EQUIPMENT & BUILDING RENT			9,826,630	(1,592,520)	8,234,110	2,105,473	11.97%	
ADDITIONAL RENTAL EXPENSES SPECIFIC TO DELPHI PART "60694"								
Equipment Rental	F	372,928.56 annual rent		745,857	745,857	979,151	5.57%	
Building Rent	F	\$ 501,920 annual rent		1,003,840	1,003,840	656,455	3.73%	
TOTAL ADDITIONAL RENTAL EXPENSES SPECIFIC TO DELPHI PART "60694"				-	1,749,697	1,749,697	1,635,606	9.30%
OTHER INCOME						469,867	2.67%	
Interest Income						25,727	0.15%	
Other Income						11,909	0.07%	
TOTAL OTHER INCOME						137,636	0.22%	
NET INCOME			9,826,630	(3,342,217)	6,484,413	507,503	2.89%	
LESS DELPHI ATTRIBUTED FIXED EXPENSES:								
Total Delphi Attributed Fixed Expenses				1,749,697				
27.52% Fixed Expenses before Equipment & Building Rent				438,261				
TOTAL DELPHI ATTRIBUTED FIXED EXPENSES				2,187,959				
LOSS OF INCOME					7,638,671			

Notes:
 Cost of Goods - Delphi are percentage of historical Delphi COGS compared to Delphi Sales

Payroll Expenses - based on historical 1998 information - as a percentage of payroll
 1998 Salaries & Wages other 1,184,530
 1998 Salaries & Wages - officer & admin 322,000
1,506,530 100.00%

1998 Payroll Taxes 130,307 8.65%
 1998 Health Insurance 127,681 8.48%
 1998 Workers Comp 19,030 1.26%

Equipment Rental is based on percentage of the following equipment costs to Delphi Sales

5,964.12
 10,484.21
 14,629.05
31,077.38
 x 12.00 months
372,928.56 per year
 x 2.00 years
745,857.12 (1999-2000)

Fixed building rent is annual rent for the following locations:

4068 Baldwin Rd, building B 119,920
 G-6437 Lennon Rd. 382,000
501,920
 x 2.00 years
1,003,840 (1999-2000)

Fixed expenses before building rent 1,592,520

NUTECH PLASTICS ENGINEERING, INC.
LOSS OF INCOME
1999

	Variable/ Fixed	Basis	Variable	Fixed	Total	Historical - 1998	
						Amount	Ratio
SALES					-	1,558,926	8.87%
Tooling					-	9,524,377	54.16%
Division 2 Purchasing					-	1,229	0.01%
Miscellaneous					-	4,839,410	27.52%
Delphi			5,848,445		5,848,445	47,171	0.27%
Chrysler					-	334,314	1.90%
Johnson Controls					-	649,625	3.69%
GT Products					-	16,066	0.09%
Briskin Manufacturing Co					-	368,201	2.09%
GM SPO					-	123,935	0.71%
Powertrain					-	15,277	0.09%
Oxford Suspension Limited					-	106,321	0.60%
Reacom					-	17,584,852	100.00%
TOTAL SALES			5,848,445		5,848,445		
COST OF GOODS SOLD					-		
Tooling	V				-	1,738,073	9.88%
Division 2 Purchasing	V				-	9,380,649	53.35%
Research & Development	V	0.01% /sales	585		585	1,000	0.01%
Delphi	V	0.00% /delphi sales			-	2,249,565	12.79%
Chrysler	V				-	35,997	0.20%
Johnson Controls	V				-	275,360	1.57%
GT Products	V				-	395,616	2.25%
Briskin Manufacturing Co	V				-	9,431	0.05%
GM SPO	V				-	156,821	0.89%
Powertrain	V				-	59,852	0.34%
Oxford Suspension Limited	V				-	9,408	0.05%
Reacom	V				-	66,444	0.38%
Freight & Delivery	V	0.25% /sales	14,621		14,621	43,526	0.25%
Engineering	V	0.00% /sales	-		-	264	0.00%
Equipment Maintenance	V	0.43% /sales	25,148		25,148	75,976	0.43%
Supplies - Shop	V	0.53% /sales	30,997		30,997	92,974	0.53%
Supplies - Quality Control	V	0.08% /sales	4,679		4,679	13,603	0.08%
Inventory Overhead Adjustment	V				-	(2,201,564)	-12.52%
TOTAL COST OF GOODS SOLD			76,030		76,030	12,402,995	70.53%
GROSS PROFIT			5,772,415		5,772,415	5,181,857	29.47%
OPERATING PAYROLL & EXPENSES					-		
Salaries & Wages - Other	V	6.74% /sales	394,185		394,185	1,184,530	6.74%
Salaries & Wages - officer & Admin	F	\$ 322,000		322,000	322,000	322,000	1.83%
Contract Labor	V	0.42%	24,563		24,563	73,643	0.42%
Payroll Taxes	V	8.65% /pr	34,097	27,853	61,950	130,307	0.74%
Payroll Expenses - Other	V	0.00% /pr	-	-	-	57	0.00%
Health Insurance	V	8.48% /pr	33,427	27,306	60,733	127,681	0.73%
TOTAL PAYROLL & EXPENSES			486,272	377,159	863,431	1,838,218	10.46%
PROFIT AFTER PAYROLL & EXPENSES			5,286,143	(377,159)	4,908,984	3,343,639	19.01%
OTHER CONTROLLABLE EXPENSES					-		
Advertising	V	0.00% /sales	-		-	143	0.00%
Bank Service Charges	F	\$ 8,788		8,788	8,788	8,788	0.05%
Blueprints	V	0.01% /sales	585		585	2,585	0.01%
Contributions	F	\$ 2,406		2,406	2,406	2,406	0.01%
Dues & Subscriptions	F	\$ 2,756		2,756	2,756	2,756	0.02%
Shop Maintenance	F	\$ 200		200	200	200	0.00%
Office Maintenance	F	\$ 3,371		3,371	3,371	3,371	0.02%
Machinery Movers & Riggers	V	0.79% /sales	46,203		46,203	139,059	0.79%
Building Maintenance	F	\$ 29,154		29,154	29,154	29,154	0.17%
Fees & Permits	V	0.00% /sales	-		-	500	0.00%
Miscellaneous	V	0.07% /sales	4,094		4,094	12,281	0.07%
Postage & Delivery	V	0.02% /sales	1,170		1,170	3,625	0.02%
Supplies	V	0.39% /sales	22,809		22,809	68,873	0.39%
Telephone	V	0.15% /sales	8,773		8,773	27,120	0.15%
Pager Service	V	0.02% /sales	1,170		1,170	3,948	0.02%
Meals & Entertainment	V	0.17% /sales	9,942		9,942	29,333	0.17%
Travel	V	0.17% /sales	9,942		9,942	30,014	0.17%
Uniforms	V	0.04% /sales	2,339		2,339	7,036	0.04%
Gas & Electric	V	1.13% /sales	66,087		66,087	198,150	1.13%
Water	V	0.00% /sales	-		-	389	0.00%
Vehicle Expense	F	\$ 43,859		43,859	43,859	43,859	0.25%
TOTAL CONTROLLABLE EXPENSES			173,114	90,534	263,648	613,590	3.48%
PROFIT AFTER CONTROLLABLE EXPENSES			5,113,029	(467,693)	4,645,336	2,730,049	15.53%

NUTECH PLASTICS ENGINEERING, INC.
 LOSS OF INCOME
 1999

	Variable/ Fixed	Basis	Variable	Fixed	Total	Historical - 1998 Amount	Ratio	
OTHER NONCONTROLLABLE EXPENSES								
Depreciation - Office Equipment	F	\$ 14,361		14,361	14,361	14,361	0.08%	
Depreciation - Leasehold Improvements	F	\$ 20,984		20,984	20,984	20,984	0.12%	
Depreciation - Plant Equipment	F	\$ 140,504		140,504	140,504	140,504	0.80%	
Depreciation - Vehicles	F	\$ 9,083		9,083	9,083	9,083	0.05%	
Amortization Expense	F	\$ 4,603		4,603	4,603	4,603	0.03%	
Interest Expense	V	1.18% /sales	69,012		69,012	207,913	1.18%	
General Insurance	F	\$ 15,196		15,196	15,196	15,196	0.09%	
Worker's Compensation Insurance	V	1.26% /pr	4,967	4,057	9,024	19,030	0.11%	
Umbrella Insurance	F	\$ 1,173		1,173	1,173	1,173	0.01%	
Accounting	F	\$ 2,675		2,675	2,675	2,675	0.02%	
Consulting	V	0.15% /sales	8,773		8,773	25,894	0.15%	
Legal Fees	F	\$ 16,067		16,067	16,067	16,067	0.09%	
Taxes - Local	F	\$ 8,711		8,711	8,711	8,711	0.05%	
Taxes - Property Taxes	F	\$ 91,153		91,153	91,153	91,153	0.52%	
Single Business Tax	V	0.08% /sales	4,679		4,679	14,832	0.08%	
Uncollectible Accounts	V	0.16% /sales	9,358		9,358	28,152	0.16%	
Waste Collection	V	0.02% /sales	1,170		1,170	4,245	0.02%	
TOTAL NONCONTROLLABLE EXPENSES				97,959	328,567	426,526	624,576 3.56%	
PROFIT BEFORE EQUIPMENT & BUILDING RENT				5,015,070	(796,260)	4,218,810	2,105,473 11.97%	
ADDITIONAL RENTAL EXPENSES SPECIFIC TO DELPHI PART "60694"								
Equipment Rental	F	372,928.56 annual rent			372,929	372,929	379,151 5.57%	
Building Rent	F	\$ 501,920 annual rent			501,920	501,920	656,455 3.73%	
TOTAL ADDITIONAL RENTAL EXPENSES SPECIFIC TO DELPHI PART "60694"					874,849	874,849	1,635,606 9.30%	
OTHER INCOME								
Interest Income								
Other Income								
TOTAL OTHER INCOME								
NET INCOME					5,015,070	(1,671,108)	3,343,962	507,503 2.89%
LESS DELPHI ATTRIBUTED FIXED EXPENSES:					874,849			
Total Delphi Attributed Fixed Expenses					219,131			
27.52% Fixed Expenses before Equipment & Building Rent					1,093,979			
TOTAL DELPHI ATTRIBUTED FIXED EXPENSES								
LOSS OF INCOME							3,921,091	

Notes:
 Cost of Goods - Delphi are percentage of historical Delphi COGS compared to Delphi Sales

Payroll Expenses - based on historical 1998 information as a percentage of payroll
 1998 Salaries & Wages other 1,184,530
 1998 Salaries & Wages - officer & admin 322,000
1,506,530 100.00%

1998 Payroll Taxes 130,307 8.65%
 1998 Health Insurance 127,681 8.48%
 1998 Workers Comp 19,030 1.26%

Equipment Rental is based on percentage of the following equipment costs to Delphi Sales

5,964.12
 10,484.21
14,629.05
31,077.38
 x 12.00 months
372,928.56 per year

Fixed building rent is annual rent for the following locations:

4068 Baldwin Rd, building B 119,920
 G-6437 Lennon Rd. 382,000
501,920

Fixed expenses before building rent 796,260

NU-TECH
ESTIMATED LOST VALUE OF BUSINESS

LOSS OF INCOME	3,921,091
Estimated Income Taxes	<u>1,333,171</u>
Estimated Annual Loss of Net Income	2,587,920
x Capitalization Rate	x <u>3.91</u>
ESTIMATED LOSS VALUE OF BUSINESS	10,118,767
Less:	
Loss of Income Included as Damages	3,921,091
01/11/00 Selling Price	<u>1,215,775</u>
	<u>5,136,866</u>

**NET ESTIMATED DAMAGES FROM ESTIMATED
LOST VALUE OF BUSINESS** 4,981,901

NU-TECH
TAX CALCULATION

Income Tax Calculation

Income	3,921,091
Excess	(335,000)
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Rate	0.34
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Tax on Excess	1,219,271
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Tax	113,900
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	1,333,171
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NU-TECH
EXCESS COSTS

Excess Rental Expenses	
Building Rental - 1999	501,920
Equipment Rental - 1999	<u>372,929</u>
Total Excess Rental Expenses	874,849

Excess Wages and Related Expenses	
Wages - 1999	394,185
Payroll Taxes	8.65% of wages
Health Insurance	8.48% of wages
Total Excess Wages and Related Expenses	<u>34,097</u> <u>33,427</u> <u>461,709</u>

TOTAL ESTIMATED EXCESS COSTS 1,336,558